



COMBINED DECLARATION AND POWER OF ATTORNEY

(ORIGINAL, DESIGN, NATIONAL STAGE OF PCT, SUPPLEMENTAL, DIVISIONAL,
CONTINUATION, OR C-I-P)

As a below named inventor, I hereby declare that:

TYPE OF DECLARATION

This declaration is for an original application.

INVENTORSHIP IDENTIFICATION

My residence, post office address and citizenship are as stated below, next to my name. I believe that I am the original, first and sole inventor of the subject matter that is claimed, and for which a patent is sought on the invention entitled:

TITLE OF INVENTION

TREATMENT AND PREVENTION OF OTIC DISORDERS WTH COX-2 INHIBITORS ALONE OR
IN COMBINATION WITH CONVENTIONAL OTIC AGENTS

SPECIFICATION IDENTIFICATION

The specification was filed on February 4, 2004, as a Non-Provisional application and given Serial No. 10/722,760, and is further identified as Nelson Mullins Riley & Scarborough Docket number 18438/09056.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to patentability as defined in 37, Code of Federal Regulations, § 1.56.

CLAIM FOR BENEFIT OF PRIOR U.S. PROVISIONAL APPLICATION(S)
(35 U.S.C. Section 119(e))

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

PROVISIONAL APPLICATION NUMBER
60/456,286

FILING DATE
March 20, 2003

POWER OF ATTORNEY

I hereby appoint the following practitioner(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

| APPOINTED PRACTITIONER(S) | REGISTRATION NUMBER(S) |
|---------------------------|------------------------|
| S. Christopher Bauer | 42,305 |
| Julie M. Chappell | 46,612 |
| James C. Forbes | 39,457 |
| J. Timothy Keane | 27,808 |
| Robert M. Kennedy | 28,026 |
| Karen B. King | 41,898 |
| Scott J. Meyer | 25,275 |
| Richard A. Mueller | 41,094 |
| Philip B. Polster, II | 43,864 |
| Rachel A. Polster | 47,004 |
| Joseph R. Schuh | 48,180 |
| James M. Warner | 45,199 |
| Scott A. Williams | 39,876 |
| Mark C. Dukes | 32,343 |
| Neil C. Jones | 35,561 |
| Craig N. Killen | 35,218 |
| Lloyd G. Farr | 38,446 |
| Charles E. Dunlap | 35,124 |
| Michael E. Weaver | 43,984 |
| Kyle M. Globberman | 46,730 |
| Robert S. Thomas | 52,284 |
| Elizabeth S. Chesterman | P-55,057 |

SEND CORRESPONDENCE TO

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DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIGNATURE(S)

Karen Seibert

Inventor's signature

Date 2/10/04

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Karen Seibert

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